

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

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Third Party Communication: None  
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to: Attorney  
(CC:LB&I:F:MAN:1)  
Attn:

from: Pamela W. Fuller  
Senior Technician Reviewer  
(Procedure & Administration)

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subject: Overpayment Interest on Refund Claims

This Chief Counsel Advice responds to your request for assistance. This advice may not be used or cited as precedent.

LEGEND

X =

\$a =

\$b =

Year 1 =

Year 2 =

Year 3 =

ISSUES

Whether overpayment interest is allowable on X's refund claims for tax year Year 1 and tax year Year 2, and if so from what starting date.

## CONCLUSIONS

Overpayment interest is allowable from the date X became overpaid. X became overpaid when X's income tax payments exceeded X's liabilities. For tax year Year 1 this date is March 15, Year 2; for tax year Year 2, this date is March 15, Year 3.

## FACTS / BACKGROUND

X timely filed income tax returns for tax year Year 1 and tax year Year 2. On October 18, Year 3, X filed amended returns for both tax year Year 1 and tax year Year 2, claiming refunds of income tax in the amounts of \$a and \$b for tax years Year 1 and Year 2, respectively.

The income tax payments giving rise to X's overpayments are deemed paid on the statutory due dates of the Year 1 and Year 2 income tax returns, March 15, Year 2 and March 15, Year 3, respectively.

## LAW AND ANALYSIS

Section 6611(b)(2) provides, in general, that in the case a refund, the period for which overpayment interest shall be allowed begins on the date of the overpayment giving rise to the refund. X's income tax payments for tax years Year 1 and Year 2 are deemed paid as of the statutory due dates, March 15, Year 2, and March 15, Year 3, respectively. These payments caused X to become overpaid as of those dates. Because no exceptions to the general rule of section 6611(b)(2) apply, interest is allowable on X's overpayments from March 15, Year 2, and March 15, Year 3, respectively.

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Please call \_\_\_\_\_ if you have any further questions.